

Senate File 522

H-1724

1 Amend the amendment, H-1716, to Senate File 522, as
2 passed by the Senate, as follows:

3 1. Page 7, after line 19 by inserting:

4 <Sec. _____. Section 441.21, subsection 8, paragraph
5 b, Code 2011, is amended to read as follows:

6 b. Notwithstanding paragraph "a", any construction
7 or installation of a solar energy system on property
8 classified as agricultural, residential, commercial,
9 recreational, or industrial property shall not increase
10 the actual, assessed, and taxable values of the
11 property for five full assessment years.

12 Sec. _____. Section 441.21, subsections 9 and 10,
13 Code 2011, are amended to read as follows:

14 9. Not later than November 1, 1979, and November
15 1 of each subsequent year, the director shall certify
16 to the county auditor of each county the percentages
17 of actual value at which residential property,
18 agricultural property, commercial property, industrial
19 property, recreational property, and property valued
20 by the department of revenue pursuant to chapters 428,
21 433, 434, 437, and 438 in each assessing jurisdiction
22 in the county shall be assessed for taxation. The
23 county auditor shall proceed to determine the assessed
24 values of agricultural property, residential property,
25 commercial property, industrial property, recreational
26 property, and property valued by the department of
27 revenue pursuant to chapters 428, 433, 434, 437, and
28 438 by applying such percentages to the current actual
29 value of such property, as reported to the county
30 auditor by the assessor, and the assessed values
31 so determined shall be the taxable values of such
32 properties upon which the levy shall be made.

33 10. The percentage of actual value computed by
34 the director for agricultural property, residential
35 property, commercial property, industrial property,
36 recreational property, and property valued by the
37 department of revenue pursuant to chapters 428, 433,
38 434, 437, and 438 and used to determine assessed values
39 of those classes of property does not constitute a rule
40 as defined in section 17A.2, subsection 11.

41 Sec. _____. Section 441.21, Code 2011, is amended by
42 adding the following new subsection:

43 NEW SUBSECTION. 13. a. (1) For valuations
44 established for the assessment year beginning January
45 1, 2012, property described in this subsection shall
46 be valued as a separate class of property called
47 recreational property and shall be assessed at ninety
48 percent of its actual value.

49 (2) For valuations established for the assessment
50 year beginning January 1, 2013, through valuations

1 established for the assessment year beginning January
2 1, 2015, recreational property shall be valued as a
3 separate class of property and shall be assessed at
4 a percentage of actual value equal to the percentage
5 of actual value that the recreational property was
6 assessed in the previous assessment year minus ten
7 percentage points.

8 (3) For valuations established for the assessment
9 year beginning January 1, 2016, and each assessment
10 year thereafter, recreational property shall be valued
11 as a separate class of property and shall be assessed
12 at fifty percent of its actual value.

13 b. Recreational property is subject to reassessment
14 by the assessor and is subject to the same equalization
15 percentage amount determined by the director of revenue
16 pursuant to section 441.49 as is ordered for commercial
17 property.

18 c. For purposes of this subsection, "*recreational*
19 *property*" means a golf course, downhill skiing area,
20 campground, amusement park, or water theme park, if
21 such property is operated as a commercial enterprise
22 and otherwise subject to taxation.>

23 2. Page 23, line 6, after <limitations,> by
24 inserting <creating a recreational class of property,>

25 3. By renumbering as necessary.

THOMAS of Clayton